



COUNTY OF SAN LUIS OBISPO

AUDITOR • CONTROLLER • TREASURER • TAX COLLECTOR

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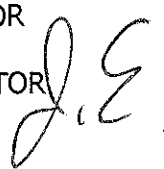
JAMES P. ERB, CPA

Auditor-Controller
Treasurer-Tax Collector

James W. Hamilton, CPA

Assistant

TO: MARY BIANCHI, COUNTY DIRECTOR AND HORTICULTURE FARM ADVISOR

FROM: JAMES P. ERB, CPA, AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR 

DATE: MARCH 5, 2014

SUBJECT: CASH PROCEDURES REVIEW OF FARM ADVISOR CONDUCTED ON NOVEMBER 20, 2013.

Purpose

The purpose of our review was to determine compliance with the County Auditor-Controller's Cash Handling Policy and to establish accountability for the cash on hand at the time of the count, and to determine compliance with the County IT Acceptable Use Policy Acknowledgement signature requirements.

Scope

Our review included physically counting all cash on hand for November 20, 2013 and reconciling the amount to the department's accountability figures. We examined cash receipts and compared the amounts to the corresponding receipt totals and to the subsequent deposit. Our review also included an evaluation of internal controls over cash receipts. Our evaluation of internal controls was limited to inquiries of departmental staff and direct observations.

Additionally we tested for compliance with the County of San Luis Obispo Information Security Program's requirement that employees annually sign the Acceptable Use Policy Acknowledgement form.

Results

We determined all cash funds and cash receipts on hand, in all material respects, to be in balance at the time of our count, the department is in general compliance with the Cash Handling Policy, and the employees signed the Information Technology Acceptable Use Policy Acknowledgement form in a timely manner.

We appreciate the courteous attitude of your staff and the cooperation we received during the course of our review.